

Date: 14.11.2024

To The General Manager, Department of Corporate Services, BSE Limited, 25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001

<u>Re:</u> Unaudited Financial Results and Limited Review Report for the quarter and half year ended September 30,2024.

Ref: Scrip Code: 519455

Dear Sir,

We are enclosing herewith the following documents for the quarter and half year ended September 30,2024.

- 1. Unaudited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on September 30,2024.
- 2. Auditors' Limited Review Report on Financial Results for the quarter and half year ended September 30,2024.

This is for your information and records, in compliance with the Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you, Yours faithfully,

For NARBADA GEMS AND JEWELLERY LIMITED

(SANJAY KUMAR SANGHI) Managing Director DIN: 00629693

Encl: UFR and Limited Review Report

Registered Office

1st Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Sanghi House Basheer Bagh, Hyderguda Main Road, Opp Bikanerwala, Hyderabad, Telangana, 50004 Ph: +91-40-48506411. Email: comsec@narbadajewellery.com, Website: www.narbadajewellery.com

NARBADA GEMS AND JEWELLERY LTD

Regd Off.: 1st Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Hyderguda Main Road, Simple Natural Systems, Hyderabad - 500004 CIN: L01222TG1992PLC014173

Statement of Standalone Unaudited Results for the Quarter and Half year ended 30th September, 2024

2 Oth 3 Tot 4 Excl (a) ((b)((c) 1 (d)) (e) 1 (f) (Tota 5 Proj excc 6 Exce 7 7 Proj excc 6 Exce 7 7 Proj excc 8 Tax 9 Net Actii Profin 10 Other 11 Tota period Other	Particulars Evenue from Operations her Income tal Income tal Income Coenses: Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses tal Expenses Diff (+) / Loss (-) from Ordinary before ceptional items (3 ± 4)	ended 30.09.2024 Unaudited 1865.39 12.99 1878.38 1744.33 (114.86) 98.41 59.22 15.18 65.72 1868.00 10.38	months ended 30.06.2024 Unaudited 2340.36 4.06 2344.42 1402.37 353.28 98.49 61.57 14.22 74.06 2003.97 340.44	3 months ended in previous Year 30.09.2023 Unaudited 2038.81 (3.27) 2035.54 2286.55 (494.88) 104.33 38.72 5.33 21.04	Year to date figures for the current period ended <u>30.09.2024</u> <u>Unaudited</u> 4205.75 <u>17.04</u> 4222.80 <u>3146.69</u> 238.42 196.89 120.78 29.40	Year to date figures for the previous year ended <u>30.09.2023</u> <u>Unaudited</u> 4363.35 <u>9.02</u> 4372.37 4476.06 (875.34) 188.49 81.13	Accountin
1 Rev 2 Oth 3 Tot 4 Exe (a) (b)((c) 1 (d) (c) (f) C 5 Proj excee 6 5 Proj excee 6 7 Proj Actii 8 7 Net Actii 10 0 Othe A (i) period 0 that v 11 Tota period Othe	evenue from Operations her Income tal Income tal Income coenses: Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	Unaudited 1865.39 12.99 1878.38 1744.33 (114.86) 98.41 59.22 15.18 65.72 1868.00	30.06.2024 Unaudited 2340.36 4.06 2344.42 1402.37 353.28 98.49 61.57 14.22 74.06 2003.97	previous Year <u>30.09.2023</u> <u>Unaudited</u> 2038.81 (3.27) 2035.54 2286.55 (494.88) 104.33 38.72 5.33 21.04	the current period ended 30.09,2024 Unaudited 4205.75 17.04 4222.80 3146.69 238.42 196.89 120.78 29.40	the previous year ended 30.09.2023 Unaudited 4363.35 9.02 4372.37 4476.06 (875.34) 188.49	Year ende 31.03.202 Audited 8431.7 30.3 8462.0 7945.8 (1017.54
2 Oth 3 Tot 4 Exc. (a) ((b)((c) 1 (d) 1 (d) 1 (e) 1 (f) 0 Tota 5 Projector 6 Excector 7 Projector 8 Tax 9 Net Actit Actit 10 Other A (i) profi B (i) that 0 that 0 Tota	her Income tal Income tal Income tal Income tal Income tal Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	Unaudited 1865.39 12.99 1878.38 1744.33 (114.86) 98.41 59.22 15.18 65.72 1868.00	Unaudited 2340.36 4.06 2344.42 1402.37 353.28 98.49 61.57 14.22 74.06 2003.97	30.09.2023 Unaudited 2038.81 (3.27) 2035.54 2286.55 (494.88) 104.33 38.72 5.33 21.04	30.09.2024 Unaudited 4205.75 17.04 4222.80 3146.69 238.42 196.89 120.78 29.40	year ended 30.09.2023 Unaudited 4363.35 9.02 4372.37 4476.06 (875.34) 188.49	31.03.202 Audited 8431.7 30.3 8462.0 7945.8 (1017.54
2 Oth 3 Tot 4 Exc. (a) (b)((b)((c) 1 (d) (e) 1 (f) (f) (f) Tota 5 Projector 6 Excector 7 Projector 8 Tax 9 Net Actil Actil 10 Other A (i) profit B (i) that of the period 11 Tota period Other	her Income tal Income tal Income tal Income tal Income tal Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	Unaudited 1865.39 12.99 1878.38 1744.33 (114.86) 98.41 59.22 15.18 65.72 1868.00	Unaudited 2340.36 4.06 2344.42 1402.37 353.28 98.49 61.57 14.22 74.06 2003.97	Unaudited 2038.81 (3.27) 2035.54 2286.55 (494.88) 104.33 38.72 5.33 21.04	Unaudited 4205.75 17.04 4222.80 3146.69 238.42 196.89 120.78 29.40	Unaudited 4363.35 9.02 4372.37 4476.06 (875.34) 188.49	Audited 8431.7 30.3 8462.0 7945.8 (1017.54
2 Oth 3 Tot 4 Exc. (a) ((b)((c) 1 (d) 1 (d) 1 (e) 1 (d) 1 (e) 1 (f) C Tota 5 Projector 6 Excector 7 Projector 8 Tax 9 Net Actii Actii 10 Other A (i) profi B (i) that 0 11 Tota period Other	her Income tal Income tal Income tal Income tal Income tal Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	1865.39 12.99 1878.38 1744.33 (114.86) 98.41 59.22 15.18 65.72 1868.00	2340.36 4.06 2344.42 1402.37 353.28 98.49 61.57 14.22 74.06 2003.97	2038.81 (3.27) 2035.54 2286.55 (494.88) 104.33 38.72 5.33 21.04	4205.75 17.04 4222.80 3146.69 238.42 196.89 120.78 29.40	4363.35 9.02 4372.37 4476.06 (875.34) 188.49	Audited 8431.7 30.3 8462.0 7945.8 (1017.54
2 Oth 3 Tot 4 Exc. (a) ((b)((c) 1 (d) 1 (d) 1 (e) 1 (d) 1 (e) 1 (f) C Tota 5 Projector 6 Excector 7 Projector 8 Tax 9 Net Actii Actii 10 Other A (i) profi B (i) that 0 11 Tota period Other	her Income tal Income tal Income tal Income tal Income tal Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	12.99 1878.38 1744.33 (114.86) 98.41 59.22 15.18 65.72 1868.00	4.06 2344.42 1402.37 353.28 98.49 61.57 14.22 74.06 2003.97	(3.27) 2035.54 2286.55 (494.88) 104.33 38.72 5.33 21.04	17.04 4222.80 3146.69 238.42 196.89 120.78 29.40	4363.35 9.02 4372.37 4476.06 (875.34) 188.49	8431.7 30.3 8462.0 7945.8 (1017.54
3 Tot 4 Exr. (a) (b)((b)((c) 1 (d) (c) (d) (c) (d) (c) (f) (f) 5 Proj excee 6 Excee 6 6 Excee 7 Proj Actii Actii 8 Tax 9 Net Actii Actii 10 Othe A (i) profi B (i) that 11 Tota period Othe	tal Income coenses: Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses pfit (+) / Loss (-) from Ordinary before	1878.38 1744.33 (114.86) 98.41 59.22 15.18 65.72 1868.00	2344,42 1402.37 353.28 98.49 61.57 14.22 74.06 2003.97	2035.54 2286.55 (494.88) 104.33 38.72 5.33 21.04	4222.80 3146.69 238.42 196.89 120.78 29.40	4372.37 4476.06 (875.34) 188.49	8462.0 7945.8 (1017.54
4 Ext. (a) (b)((b)((c) I (d) (c) I (f) (c) 5 Proj excee 6 6 Excee 7 Proj Actii Actii 8 Tax 9 Net Actii Actii 10 Other A (i) profi B (i) that 11 Tota period Other	Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses Defit (+) / Loss (-) from Ordinary before	1744.33 (114.86) 98.41 59.22 15.18 65.72 1868.00	1402.37 353.28 98.49 61.57 14.22 74.06 2003.97	2286.55 (494.88) 104.33 38.72 5.33 21.04	3146.69 238.42 196.89 120.78 29.40	4476.06 (875.34) 188.49	7945.8 (1017.54
(a) (b) (b) (c) (d) (d) (e) (f) (Cost of material Consumed (Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	(114.86) 98.41 59.22 15.18 65.72 1868.00	353.28 98.49 61.57 14.22 74.06 2003.97	(494.88) 104.33 38.72 5.33 21.04	238.42 196.89 120.78 29.40	(875.34) 188.49	7945.8 (1017.54
(b)((c) I (d) I (e) I (f) C Tota 5 Proj exce 6 Exce 7 Proj Acti 8 Tax 9 Net Acti 10 Other A (i) proff B (i) that 11 Tota Other Other	(Increase)/Decrease in stock-in-trade Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	(114.86) 98.41 59.22 15.18 65.72 1868.00	353.28 98.49 61.57 14.22 74.06 2003.97	(494.88) 104.33 38.72 5.33 21.04	238.42 196.89 120.78 29.40	(875.34) 188.49	(1017.54
(c) 1 (d) 1 (e) 1 (f) C Tota 5 Proj exce 6 Exce 7 Proj Acti 8 Tax 9 Net Acti 10 Othe A (i) profit B (i) that 11 Tota period Othet	Employee benefit expenses Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	98.41 59.22 15.18 65.72 1868.00	98.49 61.57 14.22 74.06 2003.97	104.33 38.72 5.33 21.04	196.89 120.78 29.40	188.49	
(d) 1(e) 1(f) CTota5Projexce6Exce7ProjActi8Tax9NetActi10OtheA (i)profiB (i)that11TotaperioOthe	Finance Cost Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	59.22 15.18 65.72 1868.00	61.57 14.22 74.06 2003.97	38.72 5.33 21.04	120.78 29.40	C / 1984/00.01.0 / 10000	410.0
(e) 1 (f) C Tota 5 Proj exce 6 Exce 7 Proj Acti 8 Tax 9 Net Acti 10 Othe A (i) profi B (i) that 11 Tota perio Othe	Depreciation & amortisation Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	15.18 65.72 1868.00	14.22 74.06 2003.97	5.33 21.04	29.40	81.13	410.0
 (f) C Tota Tota Project exce Exce Exce Region Acti Tax Net Acti Other A (i) profi B (i) that Project Other 	Other Expenses tal Expenses offit (+) / Loss (-) from Ordinary before	65.72 1868.00	74.06 2003.97	21.04	[10] M.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	175.7
Tota 5 Proj exce 6 Exce 7 Proj Acti 8 Tax 9 Net Acti 10 Othe A (i) profi B (i) that 11 Tota perio Othe	tal Expenses offt (+) / Loss (-) from Ordinary before	1868.00	2003.97		120 100	10.70	37.1
5 Proj exce 6 Exce 7 Proj Acti 8 Tax 9 Net Acti 10 Othe A (i) profi B (i) that 11 Tota perio Othe	ofit (+) / Loss (-) from Ordinary before	and the second se			139,78	76.58	222.5
6 Exce 7 Proj Acti 8 Tax 9 Net Acti 10 Othe A (i) profi B (i) that 11 Tota perio Othe	ceptional items (3 ± 4)	10.38	218 44	1961.09	3871.97	3957.63	7773.7
 7 Proj Acti 8 Tax 9 Net Activity 9 Net Activity 10 Other A (i) profit B (i) that Period Other 			340.44	74.45	350.82	414.74	688.3
Acti 8 Tax 9 Net Activity 10 Other A (i) profity B (i) that 0 11 Total period Other	ceptional items	~	-			-	
9 Net Acti 10 Othe A (i) profi B (i) that 11 Tota perio Othe	fit (+) / Loss (-) from Ordinary ivities before Tax (5 + 6)	10.38	340.44	74.45	350.82	414.74	688.3
Activ 10 Other A (i) profit B (i) that 11 Tota period Other	(expenses	3.34	84.70	18.74	88.04	104.39	170 0
10 Othe A (i) profi B (i) that 11 Tota perio Othe	Profit (+) / Loss (-) from Ordinary ivities after tax (7 <u>+</u> 8)	7.04	255.75	55.71	262.78	310.35	<u>179.8</u> 508.4
profi B (i) that II Tota perio Othe	er Comprehensive income						
B (i) that I I Tota perio Othe	 i) Items that will not be reclassified to fit or loss (net of tax) 	-	94	-	-	~	<u>م</u>
perio Othe) Items that will be reclassified to items will be reclassified to profit or loss	-	-	-	-	-	
	al Comprehensive Income for the od (Comprising Profit(Loss) and er Comprehensive Income for the	7.04	255.75	55.71	262.78	310.35	508.48
[face	l-up Equity Share Capital e value of the share is Rs. 10/-]	2,115.73	2,115.73	2,115.73	2.115.73	2,115.73	2,115.73
3 Reset	and the second sec	-	-		~		2,845.40
(a) Ba	erves excluding Revaluation Reserves as Balance Sheet of previous accounting		1.21	0.26	1.24	1.47	2.40
(b)Di	Balance Sheet of previous accounting ings Per Share(not annualised) Basic	0.03					



Notes:

- 1 The above Standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 14th November 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2 The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company operates in one segment only; accordingly, segment information has not been separately disclosed.
- 3 The Statutory Auditors have carried an audit of the above results for the quarter and half year ended September 30, 2024 and have issued an unmodified opinion on the same.
- 4 The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with present results.

Place: Hyderabad Date : 14.11.2024



NARBADA GEMS AND JEWELLERY LTD

Regd Off.: 1st Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Hyderguda Main Road, Simple Natural Systems, Hyderabad - 500004 CIN: L01222TG1992PLC014173

Statement of Assets and Liabilities as at 30th September, 2024

Particulars	Particulars 30.09.2024		
rarticulars	(Unaudited)	31.03.2024 (Audited)	
Assets		(industica)	
Non-Current assets			
Property, Plant & Equipment	459.30	. 420.9	
Capital work in progress	7 W 2 AM V	The second s	
Intangible Asset	8.52		
Financial assets	Qeed ho	4,08	
(i) Investments			
(ii) Others (Non current financial assets)	107.95		
Deferred tax Asset (net)	107.85 4.30	115.2	
Other non-current assets	4.00	4.05	
Total Non-Current Assets	579.97		
Current assets	319.91	544.21	
Inventories	6 075.90	60110	
Financial assets	0013.30	6314.3	
(i) Investments	39.11	A	
(ii) Trade receivables	2 144.69	35.75	
(iii) Cash & Cash Equivalents		739.65	
(iv) Others(Curent financial assets)	26.50	14.96	
Current tax assets (net)	.	*	
Other Current assets	10.00	*	
Total Current Assets	40.20	67.67	
Total Assets	8 326.39	7 172.34	
Equity & Liabilities	8 906.36	7 716.60	
Equity			
Equity share capital	5 1 KB 4 F		
Other Equity	2 118.41	2 118.41	
Total Equity	3 108.18	2 845.40	
Liabilities	5 226.59	4 963.81	
Non Current liabilities			
Financial liabilities			
i) Borrowings	0.40		
Provisions	8.69	8.69	
Deferred tax liabilities (net)	19.76	19.76	
Fotal Non Current Liabilities		*	
Current liabilities	28.46	28,46	
Financial liabilities			
i) Borrowings			
ii) Trade payables	3 129.27	2 440.98	
(a) Total outstanding dues of micro and small enterpriese	100.11	4.29	
(b) Total outstanding dues of creditors other than micro and small nterpriese	124.56	78.18	
Other current liabilities		36.10	
	258.25	124,18	
Provisions	5.38	2,58	
Current tax liabilities (net)	33.75	74.13	
otal Current Liabilities	3 651.32	2 724.34	
otal Equity and Liabilities	8 906.36	7 716.60	

For and on behalf of Board of Directors

SANJAP KUMAR SANGHI

MANAGING DIRECTOR DIN: 00629693

Place: Hyderabad Date : 14.11.2024

NARBADA GEMS AND JEWELLERY LTD

Regd Off.: 1st Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Hyderguda Main Road, Simple Natural Systems, Hyderabad - 500004 CIN: L01222TG1992PLC014173

Unaudited Cash Flow Statement for the Half year ended 30th September, 2024

Particulars	30th September 2024	30th September 2023 (Unaudited)	31st March 2024	
	(Unaudited)		(Audited)	
A. Cash flows from Operating Activities			() () () () () () () () () () () () () (
Net Profit before tax	350.82	414.74	688.30	
Adjustments for:				
Depreciation	29.40	10.70	37.12	
Finance Cost	120.78	81.13	175.79	
Dividend Income	(0.00)	(0.11)	(0.14	
Profit on sales of Asset	0.00	0.00	0.00	
Gain on Shares investment	(15.14)	13.76	1.44	
Operating profit before working capital changes	485.87	520.23		
Working capital changes:		She Ve had	902.51	
(Increase) / Decrease in Inventories	238.42	(875.34)	(1017 54)	
(Increase) / Decrease in Trade Receivables	(1405.04)	402.65	(1017.54)	
(Increase) / Decrease in Other Financial Assets	7.38	(74.10)	1299.04	
(Increase) / Decrease in Other Non current Assets	0.00	0.00	(74.10)	
(Increase) / Decrease in Investments	(3.36)	(13.67)	0.00	
(Increase) / Decrease in Other Current Assets	27.47	24.73	21.30	
Increase / (Decrease) in Non-current Liabilities & Provisions	0.00	10000 2008	53.06	
Increase / (Decrease) in Current Liabilities & Provisions	145.00	0.00	8.63	
Increase / (Decrease) in Other Current Liabilities		28.12	(672.99)	
Cash Generated from Operations	134.08	46.40	86.44	
Direct Taxes	(370.18)	59.01	606.35	
Net Cash Flow from Operating Activities	(128.68)	(59.60)	(114.04)	
B. Cash Flow from Investing Activities	(498.87)	(0.59)	492.32	
Purchase of Fixed Assets				
Sale of Fixed Assets	(72.23)	(73.84)	(107.24)	
Dividend Income	0.00	0.00	0.00	
Jain on Shares investment	0.00	0.11	0.14	
Net Cash used in investing Activities	15.14	(13.76)	(1.44)	
C.Cash flows from Financing Activities	(57.10)	(87.49)	(108.55)	
Finance Cost				
	(120.78)	(81.13)	(175.79)	
ncrease / (Decrease) in Borrowings	688.29	(85.07)	(500.98)	
ssue of equity shares	0.00	0.00	0.00	
ssue of share warrents	0.00	0.00	0.00	
Net Cash used in Financing Activities	567.50	(166.20)	(676.78)	
Net increse/(decrease) in Cash and Cash Equivalents	11.54	(254.28)	(293.01)	
Cash and Cash equivalents at the beginning of the year	14.96	307.97	307.97	
Cash and Cash equivalents at the end of the year	26.50	53.68	14.96	

ERI

Place: Hyderabad Date : 14.11.2024

SANJAY RUMAR SANCHI -MANAGING DIRECTOR DIN: 00629693

For and on behalf of Board of Directors

no



B-409 / 410, Kushal Towers, Khairatabad, Hyderabad-500004.

Phone: 040-23320286

Chartered Accountants E-mail : armcas@gmail.com

ANANT RAO & MALLIK

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors NARBADA GEMS & JEWELLERY LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **NARBADA GEMS & JEWELLERY LIMITED** ("the Company") for the Quarter and half-year ended September 30, 2024, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34,(Ind AS 34),"Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act,2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANANT RAO & MALLIK Chartered Accountants FRN : 006266S

10 V.ANANT RAO

Partner Membership No. 022644

Place : Hyderabad Date : 14-11-2024 UDIN : 24022644BKAOGA4157

